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IN THE SPECIFICATION

Page 109, beginning at line 21, please delete the paragraph and replace it with the following new paragraph:

To realize such good close-packed plane orientation, the spin valve films may be formed in an atmosphere with impurities such as oxygen gas and others therein being minimized as much as possible. For example, for forming the films, employable are a deposition method in which is used an apparatus capable of pre-degassing the system to a level or around 10^{-9} Torr; a deposition method in which is used a sputtering target of which the oxygen content is lowered to at most 500 ppm; a substrate bias sputtering method in which a controlled degree of energy is applied to the sputtered atoms while the atoms are deposited on the substrate; and a deposition method in which a underlayer of a simple noble metal of, for example, Au, Cu, Ag, Ru, Rh, Ir, Pt, Pd or the like, or a underlayer of an alloy of any of those noble metals, of an Ni-based alloy layer of NiFe, NiCu, NiFeCr, NiFeTa or the like is provided between the alumina [cap] gap layer and the spin valve film.

IN THE CLAIMS

Claims 1-28 and 34-36 (Canceled).